

## **Rural Alaska Juvenile Justice Program**

### **Department of Health and Social Services – Program 55**

#### **I. PROGRAM OBJECTIVES**

The Division of Juvenile Justice has received \$1,300,000 from the federal Office of Juvenile Justice and Delinquency Prevention (OJJDP) for the Rural Alaska Juvenile Justice Program grants. This pilot program will provide five rural communities with grants to fund a Community Justice Associate (CJA) position in each community in order to implement restorative justice with juvenile offenders in rural Alaska. DJJ will provide extensive technical assistance and training to CJAs to assist the program's success.

#### **II. PROGRAM PROCEDURES**

Through the process of an RFP and an additional alternative solicitation, **four** [three] communities have been approved for funding. [and two additional communities have submitted proposals for review.] **At least one other interested and qualified rural community is being sought for participation in FY 03. In FY 02, four grantees were each rewarded between \$60,000-\$70,500.** [The initial grant funding for FY 2001 is \$35,000 per community.] It is anticipated that [the same] five communities will receive [continued] funding [of \$60,000 per year] for [FY 2002 and] FY 2003.

#### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

##### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

###### Compliance Requirements

Applications are accepted only from rural communities for restorative justice activities. The community in which the applicant is located must have a population less than 6,500 and cannot be located in the same community as a juvenile probation office or be located within 50 miles by road of a juvenile probation office. The intent of the grant is to hire a Community Justice Associate to provide prevention, intervention, supervision and aftercare services for delinquent youth.

###### Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;

2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and
5. **Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.**

#### Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

#### Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

### B. ELIGIBILITY

#### Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

#### Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

### C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

#### Compliance Requirement

No match is required.

### D. REPORTING REQUIREMENTS

#### Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

#### Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

#### Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

#### Suggested Audit Procedure

- Review audited financial statements for compliance with above

#### Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

#### Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

### E. SPECIAL TESTS AND PROVISIONS

#### Compliance Requirement

The agency must act upon any recommendations made by program site review.

#### Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

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